

Tremonton
CITY

June 30, 2008
FISCAL YEAR ENDING

CERTIFICATION OF BUDGET

ADOPTION OF BUDGET INFORMATION:

In compliance with Sections 10-6-111, 10-6-113, 10-6-118, 59-2-919 and 59-2-923, *Utah Code*, as amended which states in effect:

"On or before the first regularly schedule city council meeting of May, the mayor shall prepare for the ensuing yea, a tentative budget for each fund for which a budget is required. The council shall review, consider and tentatively adopt the tentative budget and shall establish the time and place of the public hearing to receive public comment on the budget. Before June 22, or in the case of a property tax increase before August 17, the governing body shall by resolution or ordinance adopt a budget for the ensuing fiscal period for each fund for which a budget is required. A copy of the final budget for each fund shall be filed with the State Auditor within 30 days after adoption."

I, the undersigned, certify that the attached budget document is a true and correct copy of the budget of Tremonton City for the fiscal year ending June 30, 2008 as approved and adopted by resolution or ordinance dated June 5, 2007. A public hearing meeting the requirements specified in *Utah Code* section (indicate which):

☒ 10-6-113-118 (no increase in tax rate - final budget adopted by June 22);

☐ 59-2-918-920 (increase in tax rate - final budget adopted by August 17)

was held on June 5, 2007 for all budgetary funds.

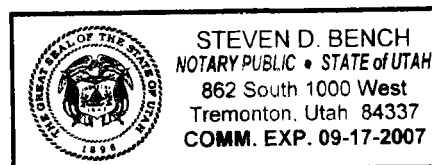
Signed: [Signature]

(Budget Officer)

Subscribed and sworn to this 5 day of July, 2007.

[Signature]

(Notary Public)



CITY OF TREMONTON

Governmental Unit

For the Budget Year July 1, 2007 Through June 30, 2008

Fiscal Year

GENERAL FUND REVENUES

Account Number	Description	-----Prior Years Actual-----			Current Year Estimate	Ensuing Year Approved Budget Appropriation
		6/04	6/05	6/06	6/07	6/08
TAXES						
3110	General Property Taxes-Current	494,822	621,587	699,480	752,611	814,850
3120	Prior Years' Taxes-Delinquent	23,018	25,460	39,605	18,567	12,000
3130	General Sales & Use Taxes	905,278	923,941	1,033,333	917,309	1,060,020
3140	Franchise Taxes	9,141	8,471	12,549	131,027	8,400
3145	Utility Energy SalesTax	416,613	560,149	658,641	601,909	815,110
LICENSES AND PERMITS						
3210	Business Licenses and Permits	21,647	21,769	22,900	24,020	23,000
3220	Non-Business Licenses and Permits	60	70	70	1,050	0
3221	Buildings, Structures & Equipm	86,111	58,040	107,675	241,196	94,400
3225	Animal Licenses	4,546	5,831	6,282	5,400	6,300
INTERGOVERNMENTAL REVENUE						
3310	Federal Grants	79,389	40,505	49,442	48,203	53,680
3340	State Grants	62,023	60,677	47,603	58,238	148,620
3350	State Shared Revenue	0	0	0	0	0
3356	Class "C" Road Fund Allotment	267,162	202,585	236,624	248,601	231,300
3358	State Liquor Fund Allotment	4,532	5,256	6,049	6,970	7,500
3370	Grants From Local Units/Specif	33,660	28,660	36,860	37,232	31,160
CHARGES FOR SERVICES						
3410	General Government	0	388	388	0	0
3411	Court Costs, Fees and Charges	111,356	140,472	148,563	137,385	130,030
3420	Public Safety	10,601	6,739	116,668	27,245	13,660
3421	Special Police Services	0	1,499	3,930	7,704	5,000
3430	Streets & Public Improvements	0	0	0	0	0
3440	Sanitation	172,747	183,012	190,828	188,261	192,000
3470	PARKS & PUBLIC PROPERTY	0	773	703	703	0
3474	Parks & Recreation Misc. Income	0	2,560	15,515	14,112	12,000
3475	Park & Recreation Registrations	79,138	86,965	84,936	86,019	95,755
3480	Cemeteries	13,615	20,920	13,022	21,725	16,100
3490	MISCELLANEOUS SERVICES	334,833	405,446	416,391	422,396	418,345
MISCELLANEOUS REVENUE						
3610	Interest Earnings	11,686	10,802	20,834	45,974	18,000
3620	Rents & Concessions	18,393	12,065	8,315	5,266	5,190
3640	Sale of Fixed Assets	910	0	53	52,647	0
3670		0	0	0	0	0
3680	Other Financing Sources	314,595	108,842	49,150	640,585	54,000

CITY OF TREMONTON

Governmental Unit

For the Budget Year July 1, 2007 Through June 30, 2008

Fiscal Year

GENERAL FUND REVENUES

Account Number	Description	-----Prior Years Actual-----			Current Year Estimate	Ensuing Year Approved Budget Appropriation
		6/04	6/05	6/06	6/07	6/08
CONTRIBUTIONS AND TRANSFERS						
3810	TRANSFER FROM RDA FUND	0	46,225	5,086	5,913	5,640
3870	Contrib. from Private Sources	23,469	8,943	20,461	20,944	15,500
3890	Excess from Reserve	0	0	0	0	180,980
TOTAL REVENUE & OTHER SOURCES		<u>3,499,345</u>	<u>3,598,652</u>	<u>4,051,816</u>	<u>4,769,212</u>	<u>4,468,540</u>

CITY OF TREMONTON

Governmental Unit

For the Budget Year July 1, 2007 Through June 30, 2008

Fiscal Year

GENERAL FUND EXPENDITURES

Account Number	Description	-----Prior Years Actual-----			Current Year Estimate	Ensuing Year Approved Budget Appropriation
		6/04	6/05	6/06	6/07	6/08
GENERAL GOVERNMENT						
4111	BEGINNING FUND BALANCE TO BE APPROP	62,835	69,593	91,785	87,618	100,740
4120	POLICE DEPARTMENT	0	0	1,853	5,381	3,000
4121	City & Precinct Courts	58,849	65,209	70,211	73,947	86,055
4122	Youth Court	0	0	0	300	0
4130	Executive & Central Staff	51,814	50,168	56,298	52,826	58,980
4140	Administrative Agencies	5,897	5,930	13,360	59,808	107,710
4143	Treasurer	27,120	30,597	30,928	30,382	36,925
4144	Recorder	33,010	28,712	29,047	68,728	39,390
4145	Attorney	8,055	8,403	9,605	17,462	2,500
4150	Non-Departmental	383,139	124,475	115,670	523,083	163,305
4160	General Governmental Building	59,632	79,600	98,325	54,608	57,320
4170	Elections	1,583	0	3,567	4,970	9,670
4180	PLANNING & ZONING	9,556	15,466	19,120	12,914	2,200
PUBLIC SAFETY						
4210	Police Department	830,966	786,386	832,881	1,832,706	1,303,055
4220	Fire Department	367,682	472,902	475,198	753,507	449,420
4240	Protective Inspection	75,859	72,496	73,930	108,351	89,880
HIGHWAYS & PUBLIC IMPROVEMENTS						
4400	Public Improvements	0	0	0	100	0
4410	Streets	259,549	251,839	450,826	680,163	289,390
4415	Class "C" Road	425,561	422,545	356,261	838,234	612,085
4420	Sanitation	162,563	155,784	179,011	172,374	183,200
4440	Shop and Garage/Airport/Engnrg	0	0	0	0	0
PARKS, RECREATION & PUBLIC PROPERTY						
4510	PARKS/RECREATION	93,921	69,982	110,039	208,668	108,715
4530	GOLF COURSE	1,137	737	703	2,103	600
4580	Recreation and Culture	306,606	569,390	390,684	695,060	405,590
4590	Cemeteries	25,869	19,516	40,644	51,884	27,680
COMMUNITY & ECONOMIC DEVELOPMENT						
4600	Community & Economic Developmt	193,704	190,970	208,488	229,552	331,130
TRANSFERS & OTHER USES						
4815	Transfer to RDA #2	0	0	0	0	0
4880	Approp Increase In Fund Balance	54,438	107,952	393,382	0	0

CITY OF TREMONTON

Governmental Unit

For the Budget Year July 1, 2007 Through June 30, 2008

Fiscal Year

CAPITAL PROJECT FUND

Account Number	Description	-----Prior Years Actual-----			Current Year Estimate	Ensuing Year Approved Budget Appropriation
		6/04	6/05	6/06	6/07	6/08
	EXPENDITURES:					
4072	Begin Fund Balance	0	0	0	0	0
	TOTAL AVAILABLE FOR APPROPRIATIONS	0	0	0	0	0
4072	CAPITAL PROJECTS - RECREATION	0	0	0	0	0
	TOTAL EXPENDITURES	0	0	0	0	0
	Ending Fund Balance	0	0	0	0	0

CITY OF TREMONTON

Utah State Budget Report

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CITY OF TREMONTON

Governmental Unit

For the Budget Year July 1, 2007 Through June 30, 2008

Fiscal Year

CAPITAL PROJECT FUND - CAPITAL PROJECTS

Account Number	Description	-----Prior Years Actual-----			Current Year Estimate	Ensuing Year Approved Budget Appropriation
		6/04	6/05	6/06	6/07	6/08
REVENUES:						
3910	TRANSFERS FROM GENERAL FUND	0	0 (426,000)	0	11,600
3920	CAP PROJECTS INTEREST EARNED	0	0	0	14,552	730
TOTAL REVENUES & OTHER SOURCES		0	0 (426,000)	14,552	12,330
EXPENDITURES:						
4039	Begin Fund Balance	0	0	0	426,000	56,026
TOTAL AVAILABLE FOR APPROPRIATIONS		0	0 (426,000)	440,552	66,356
4039	BEGINNING FUND BALANCE	0	0	0	0	0
4051	CAPITAL PROJECTS - CIVIC CENTER	0	0	0	0	0
4054	CAPITAL PROJECT - POLICE DEPT	0	0	0	0	0
4055	CAPITAL PROJECTS - FIRE DEPT	0	0	0	0	11,600
4060	CAPITAL PROJECTS - STREETS	0	0	0	384,526	0
4066	CAPITAL PROJECTS - SENIORS	0	0	0	0	0
4069	CAPITAL PROJECTS - CEMETERY	0	0	0	0	0
4072	CAPITAL PROJECTS - RECREATION	0	0	0	0	0
4074	CAPITAL PROJECTS - FOOD PANTRY	0	0	0	0	730
4075	CAPITAL PROJECTS - LIBRARY	0	0	0	0	0
TOTAL EXPENDITURES		0	0	0	384,526	12,330
Ending Fund Balance		0	0	426,000	56,026	56,026

CITY OF TREMONTON

Governmental Unit

For the Budget Year July 1, 2007 Through June 30, 2008

Fiscal Year

ENTERPRISE FUND - UTILITY

Account Number	Description	-----Prior Years Actual-----			Current Year Estimate	Ensuing Year Approved Budget Appropriation
		6/04	6/05	6/06	6/07	6/08
OPERATING REVENUE						
3710	Charges for Services	759,246	752,902	907,033	836,597	878,675
3720	Interest Earned	41,363	43,068	51,887	33,469	5,000
3730	Interest Earned	0	38,205	30	0	184,250
3731	- Sale of Asset	0	0	750	0	0
3732	Other - Loan Proceeds	0	0	0	27,081	0
TOTAL OPERATING REVENUE:		800,609	834,175	959,700	897,147	1,067,925
OPERATING EXPENSES						
4010	PERSONAL SERVICES	327,200	328,580	349,676	391,094	408,725
4020	Contractual Services	830	10,830	10,330	7,730	11,800
4030	Materials and Supplies	113,733	117,117	131,297	111,673	121,500
4040	Depreciation	134,635	141,604	156,154	129,470	147,000
4050	Other Utility Expense	(47,330)	108,424	117,988	119,389	171,150
4060	Insurance	16,801	16,857	16,191	18,908	25,560
4070	Other - Debt Service	34,392	28,632	63,472	98,165	62,970
4080	Other Operating Expense	1,943,768	30,707	876	2,376	1,780
4090	Capital Projects	56,225	4,457	13,770	0	0
TOTAL OPERATING EXPENSES:		2,580,254	787,208	859,754	878,805	950,485
OPERATING INCOME (LOSS)		(1,779,645)	46,967	99,946	18,342	117,440
NON-OPERATING REVENUE (EXPENSE)						
5100	Connection Fees	17,046	14,415	26,247	75,200	20,000
5123	Impact Fees Water	131,960	83,410	256,010	413,032	218,255
5124	Impact Fees WW Collect	10,363	7,032	11,918	187,945	9,650
5125	SECONDARY WATER	(160,968)	(21,536)	0	0	0
5200	Other - Insurance	(20,343)	(18,355)	(14,739)	(11,220)	(17,845)
5221	Water Projects	(94,248)	(96,534)	(99,830)	(360,702)	(227,905)
5222	Treatment Plant Projects	0	0	0	(343,457)	0
5300	Transfers from Other Funds	0	0	0	0	0
5400	Contrib. from Other Funds	0	0	0	0	0
NET INCOME (LOSS)		(1,895,835)	15,399	279,552	(20,860)	119,595

CITY OF TREMONTON

Governmental Unit

For the Budget Year July 1, 2007 Through June 30, 2008

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ENTERPRISE FUND - UTILITY

Account Number	Description	-----Prior Years Actual-----			Current Year Estimate	Ensuing Year Approved Budget Appropriation
		6/04	6/05	6/06	6/07	6/08
CASH OPERATING NEEDS						
	Net Income (Loss)	(1,895,835)	15,399	279,552	(20,860)	119,595
4040	Depreciation	134,635	141,604	156,154	129,470	147,000
6500	Major Improv & Capital Outlay	(184,612)	(171,833)	(198,155)	(6,470)	(119,595)
TOTAL CASH PROVIDED (REQUIRED)		(1,945,812)	(14,830)	237,551	102,140	147,000

**** Please Complete the Following Section (Not Required)****

SOURCE OF CASH REQUIRED

Cash balance at beginning of year

Invest/Other assets to be converted

Issuance of bond and other debt

Contributions from _____ funds

Loans from other funds

TOTAL CASH REQUIRED

_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____

CITY OF TREMONTON

Governmental Unit

For the Budget Year July 1, 2007 Through June 30, 2008

Fiscal Year

ENTERPRISE FUND - TREATMENT PLANT

Account Number	Description	-----Prior Years Actual-----			Current Year Estimate	Ensuing Year Approved Budget Appropriation
		6/04	6/05	6/06	6/07	6/08
OPERATING REVENUE						
3710	Charges for Services	652,557	690,600	741,934	687,591	705,545
3730	Other	1,934,126	18,110	20,055	32,556	376,815
TOTAL OPERATING REVENUE:		2,586,683	708,710	761,989	720,147	1,082,360
OPERATING EXPENSES						
4010	Personal Services	312,163	293,245	284,679	270,144	338,025
4020	Contractual Services	0	0	459	2,668	1,000
4030	Materials and Supplies	77,716	70,473	75,517	68,530	74,060
4040	Depreciation	138,945	203,437	234,594	198,000	220,000
4050	UTILITY EXPENSES	72,901	107,155	92,910	86,031	69,500
4060	Other - Insurance	14,976	16,011	13,105	16,196	14,415
4070	Other - Debt Service	54,000	57,000	59,000	61,000	59,000
4080	Other Operating Expense	16,780	15,160	9,553	15,889	10,000
TOTAL OPERATING EXPENSES:		687,481	762,481	769,817	718,458	786,000
OPERATING INCOME (LOSS)		1,899,202	(53,771)	(7,828)	1,689	296,360
NON-OPERATING REVENUE (EXPENSE)						
5125	Impact Fees WWTP - Tremonton	68,281	54,144	101,407	253,538	78,960
5126	Impact Fees WWTP - Garland	0	0	14,664	12,408	10,000
5127	Capital Reserves - Tremonton	0	0	0	0	637,100
5128	Capital Reserves - Garland	0	0	0	0	9,900
5200	Interest Expense	(32,800)	(28,473)	(28,360)	(26,000)	(28,360)
5223	Capital Projects WWTP - Tremonton	(128,234)	0	0	0	(94,660)
5224	Capital Projects WWTP - Garland	0	0	0	0	(10,000)
5225	WWTP Expansion - Tremonton	0	0	0	0	(637,100)
5226	WWTP Expansion - Garland	0	0	0	0	(9,900)
NET INCOME (LOSS)		1,806,449	(28,100)	79,883	241,635	252,300

CITY OF TREMONTON

Governmental Unit

For the Budget Year July 1, 2007 Through June 30, 2008

Fiscal Year

ENTERPRISE FUND - TREATMENT PLANT

Account Number	Description	-----Prior Years Actual-----			Current Year Estimate	Ensuing Year Approved Budget Appropriation
		6/04	6/05	6/06	6/07	6/08
	CASH OPERATING NEEDS					
	Net Income (Loss)	1,806,449	(28,100)	79,883	241,635	252,300
4040	Depreciation	138,945	203,437	234,594	198,000	220,000
6100	Other - Restricted Reserves	0	0	0	0	0
6110	Other - Restricted Emergency	0	0	0	0	0
6500	Major Improv & Capital Outlay	(72,409)	(230,980)	(84,171)	(10,479)	(268,000)
	TOTAL CASH PROVIDED (REQUIRED)	1,872,985	(55,643)	230,306	429,156	204,300

**** Please Complete the Following Section (Not Required)****

SOURCE OF CASH REQUIRED

Cash balance at beginning of year	NET INCOME	\$252,300
Invest/Other assets to be converted	+ DEPRECIATION	220,000
Issuance of bond and other debt	- IMPROVEMENTS &	
Contributions from _____ funds	CAPITAL OUTLAY	(268,000)
Loans from other funds		
TOTAL CASH REQUIRED	TOTAL CASH	\$204,300